



3015 (02-02-05)

ANNUAL REPORT

OF

Name: WOODVILLE WATER UTILITY

Principal Office: 102 SO. MAIN STREET
WOODVILLE, WI 54028

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WOODVILLE WATER UTILITY

Utility Address: 102 SO. MAIN STREET
WOODVILLE, WI 54028

When was utility organized? 1/1/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANET L. NELSON

Title: VILLAGE CLERK-TREASURER

Office Address:

102 S. MAIN STREET
WOODVILLE, WI 54028

Telephone: (715) 698 - 2355

Fax Number: (715) 698 - 2697

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: THOMAS G. KORTAS, CPA

Title:

Office Address: TRACEY & THOLE, S.C.

502 SECOND ST.
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tkortas@sbcglobal.net

President, chairman, or head of utility commission/board or committee:

Name: CRAIG MOHN

Title: WATER AND SEWER COMMITTEE CHAIRPERSON

Office Address:

102 SO. MAIN STREET
WOODVILLE, WI 54028

Telephone: (715) 698 - 2355

Fax Number: (715) 698 - 2697

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: THOMAS G. KORTAS, CPA**Title:****Office Address:** TRACEY & THOLE, S.C.
502 SECOND ST.
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:** tkortas@sbcglobal.net**Date of most recent audit report:** 3/18/2005**Period covered by most recent audit:** 2004

Names and titles of utility management including manager or superintendent:

Name: LENNY ERICKSON**Title:** SUPERINTENDENT**Office Address:**
102 SO. MAIN STREET
WOODVILLE, WI 54028**Telephone:** (715) 698 - 2355**Fax Number:** (715) 698 - 2697**E-mail Address:**

Name of utility commission/committee: Water and Sewer Committee

Names of members of utility commission/committee:

MS TARA DAVIS

MR CRAIG MOHN, CHAIRPERSON

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	178,414	171,999	1
Operating Expenses:			
Operation and Maintenance Expense (401)	66,730	59,268	2
Depreciation Expense (403)	17,570	17,447	3
Amortization Expense (404)	0	0	4
Taxes (408)	32,786	33,168	5
Total Operating Expenses	117,086	109,883	
Net Operating Income	61,328	62,116	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	61,328	62,116	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	8,165	3,193	9
Miscellaneous Nonoperating Income (421)	16,505	152,217	10
Total Other Income	24,670	155,410	
Total Income	85,998	217,526	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,611)	(6,611)	11
Other Income Deductions (426)	19,741	18,408	12
Total Miscellaneous Income Deductions	13,130	11,797	
Income Before Interest Charges	72,868	205,729	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,064	11,836	13
Amortization of Debt Discount and Expense (428)	1,224	1,077	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	10,288	12,913	
Net Income	62,580	192,816	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,361,122	1,168,306	19
Balance Transferred from Income (433)	62,580	192,816	20
Miscellaneous Credits to Surplus (434)	901	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,424,603	1,361,122	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	178,414		178,414	1
Total (Acct. 400):	178,414	0	178,414	
Operation and Maintenance Expense (401):				
Derived	66,730		66,730	2
Total (Acct. 401):	66,730	0	66,730	
Depreciation Expense (403):				
Derived	17,570		17,570	3
Total (Acct. 403):	17,570	0	17,570	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	32,786		32,786	5
Total (Acct. 408):	32,786	0	32,786	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	61,328	0	61,328	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	9
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST INCOME	8,165	0	8,165	10
Total (Acct. 419):	8,165	0	8,165	

Miscellaneous Nonoperating Income (421):

Contributed Plant - Water		1,200	1,200	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
REIMBURSEMENT OF INTEREST EXPENSE BY TID #3	15,305	0	15,305 12
Total (Acct. 421):	15,305	1,200	16,505
TOTAL OTHER INCOME:	23,470	1,200	24,670

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,611)		(6,611) 13
NONE	0	0	0 14
Total (Acct. 425):	(6,611)	0	(6,611)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		19,741	19,741 15
NONE	0	0	0 16
Total (Acct. 426):	0	19,741	19,741
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,611)	19,741	13,130

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	9,064		9,064 17
Total (Acct. 427):	9,064	0	9,064

Amortization of Debt Discount and Expense (428):

DEBT DISCOUNT AND EXPENSE AMORTIZATION	1,224		1,224 18
Total (Acct. 428):	1,224	0	1,224

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 19
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 20
Total (Acct. 430):	0	0	0

Other Interest Expense (431):

Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	10,288	0	10,288
NET INCOME:	81,121	(18,541)	62,580
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	500,480	860,642	1,361,122 23
Total (Acct. 216):	500,480	860,642	1,361,122
Balance Transferred from Income (433):			
Derived	81,121	(18,541)	62,580 24
Total (Acct. 433):	81,121	(18,541)	62,580
Miscellaneous Credits to Surplus (434):			
PROFIT ON LAND SALE - OLD WATER TOWER	901	0	901 25
Total (Acct. 434):	901	0	901
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	582,502	842,101	1,424,603

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	178,414	0	0	0	178,414	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	178,414	0	0	0	178,414	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,018,162	2,013,323	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	380,791	339,902	2
Net Utility Plant	1,637,371	1,673,421	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	293,582	278,277	5
Other Investments (124)	26,980	32,429	6
Special Funds (125)	26,346	25,868	7
Total Other Property and Investments	346,908	336,574	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	365,462	308,183	8
Temporary Cash Investments (132)	5,246	5,150	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	27,140	25,860	11
Other Accounts Receivable (143)	2,745	1,042	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,806	801	14
Materials and Supplies (150)	4,300	3,605	15
Prepayments (165)	1,007	1,066	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	407,706	345,707	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,247	3,985	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,247	3,985	
Total Assets and Other Debits	2,399,232	2,359,687	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	393,732	393,732	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,424,603	1,361,122	23
Total Proprietary Capital	1,818,335	1,754,854	
LONG-TERM DEBT			
Bonds (221)	103,250	77,253	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	99,534	145,576	26
Total Long-Term Debt	202,784	222,829	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,432	868	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	30,620	31,121	31
Interest Accrued (237)	996	1,339	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	36,048	33,328	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	342,065	348,676	36
Total Deferred Credits	342,065	348,676	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,399,232	2,359,687	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,013,323	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	989,370	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,028,792	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,018,162	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	194,101	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	186,690	0	0	0	12
Total Accumulated Provision	380,791	0	0	0	
Net Utility Plant	1,637,371	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	172,953				172,953	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,570				17,570	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	989				989	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,368				3,368	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	21,927	0	0	0	21,927	16
Debits during year						17
Book cost of plant retired	779				779	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	779	0	0	0	779	25
Balance end of year (110.1)	194,101	0	0	0	194,101	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.92%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	166,949				166,949	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	19,741				19,741	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	19,741	0	0	0	19,741	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	186,690	0	0	0	186,690	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.92%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,300	3,605	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,300	3,605	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$170,000 WATER & SEWER BOND ANTICIPATION NOTES	67	428	0	1
\$252,000 GENERAL OBLIGATION NOTES	406	428	1,091	2
\$415,000 Water & Sewer Mortgage Revenue Bonds	56	428	0	3
\$535,000 WATER & SEWER MORTGAGE REVNUUE BONDS	455	428	4,030	4
UNAMORTIZED DEBT REFUNDING LOSS	240	428	2,126	5
Total			7,247	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	393,732	1
Changes during year (explain):		
NONE		2
Balance end of year	393,732	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Water & Sewer Mortgage Revenue Bonds	03/16/2005	12/01/2017	2.50%	103,250	1
Total Bonds (Account 221):				103,250	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GENERAL OBLIGATION PROMISSORY NOTES	12/17/2001	12/01/2011	4.25%	99,534	1
Total for Account 224				99,534	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	31,121	1
Accruals:		
Charged water department expense	32,786	2
Charged electric department expense		3
Charged sewer department expense	273	4
Other (explain):		
NONE		5
Total Accruals and other credits	33,059	
Taxes paid during year:		
County, state and local taxes	31,121	6
Social Security taxes	2,284	7
PSC Remainder Assessment	155	8
Other (explain):		
NONE		9
Total payments and other debits	33,560	
Balance end of year	30,620	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Water and Sewer Mortgage Revenue Bonds	375	937	1,312	0	1
2005 WATER AND SEWER MORTGAGE REVENUE BONDS		2,894	2,603	291	2
Subtotal	375	3,831	3,915	291	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WATER AND SEWER BOND ANTICIPATION NOTES	117	293	410	0	4
GENERAL OBLIGATION PROMISSORY NOTES	847	4,940	5,082	705	5
Subtotal	964	5,233	5,492	705	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	1,339	9,064	9,407	996	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TID #3	293,582	1
Total (Acct. 123):	293,582	
Other Investments (124):		
SPECIAL ASSESSMENTS	26,980	2
Total (Acct. 124):	26,980	
Special Funds (125):		
DEBT SERVICE FUND	12,587	3
DEBT SERVICE RESERVE FUND	13,759	4
Total (Acct. 125):	26,346	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,140	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	27,140	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
2005 WATER SERVICE LATERAL INSTALLATION REIMBURSEMENT	1,200	12
OTHER MISCELLANEOUS ITEMS	1,545	13
Total (Acct. 143):	2,745	
Receivables from Municipality (145):		
2005 TAX ROLL ITEMS	1,806	14
Total (Acct. 145):	1,806	
Prepayments (165):		
PREPAID INSURANCE	1,007	15
Total (Acct. 165):	1,007	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	118,999	19
DEFERRED TID #3 CONTRIBUTION (DEFERRED UNTIL PAYMENT RECEIVED)	223,066	20
Total (Acct. 253):	342,065	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	987,550	0	0	0	987,550	1
Materials and Supplies	3,952	0	0	0	3,952	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	183,527	0	0	0	183,527	4
Customer Advances for Construction					0	5
Regulatory Liability	122,304	0	0	0	122,304	6
NONE					0	7
Average Net Rate Base	685,671	0	0	0	685,671	
Net Operating Income	61,328	0	0	0	61,328	8
Net Operating Income as a percent of						
Average Net Rate Base	8.94%	N/A	N/A	N/A	8.94%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.7	1
Electric		2
Gas		3
Sewer		4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	125,610	0	0	0	125,610	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,611	0	0	0	6,611	3
Other (specify):						
NONE					0	4
Balance End of Year	118,999	0	0	0	118,999	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

Salvage - reimbursement received for hydrant that was damaged and replaced in 2004.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	176,425	170,165	1
Total Sales of Water	176,425	170,165	
Other Operating Revenues			
Forfeited Discounts (470)	661	551	2
Other Water Revenues (474)	1,328	1,283	3
Total Other Operating Revenues	1,989	1,834	
Total Operating Revenues	178,414	171,999	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	36,621	35,569	4
General Operating Expenses (680-690)	30,109	23,699	5
Total Operation and Maintenance Expenses	66,730	59,268	
Other Operating Expenses			
Depreciation Expense (403)	17,570	17,447	6
Amortization Expense (404)		0	7
Taxes (408)	32,786	33,168	8
Total Other Operating Expenses	50,356	50,615	
Total Operating Expenses	117,086	109,883	
NET OPERATING INCOME	61,328	62,116	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	399	18,457	69,143	4
Commercial	49	3,738	12,470	5
Industrial	22	3,499	8,258	6
Total Metered Sales to General Customers (461)	470	25,694	89,871	
Private Fire Protection Service (462)	12		8,708	7
Public Fire Protection Service (463)	1		68,553	8
Other Sales to Public Authorities (464)	10	4,375	9,293	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	493	30,069	176,425	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	68,553	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	68,553	
Forfeited Discounts (470):		
Customer late payment charges	661	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	661	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,178	7
Other (specify):		
MISCELLANEOUS	150	8
Total Other Water Revenues (474)	1,328	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	21,534	21,152	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	5,245	5,413	3
Chemicals (630)	1,265	912	4
Supplies and Expenses (640)	5,501	4,458	5
Repairs of Water Plant (650)	2,076	2,634	6
Transportation Expenses (660)	1,000	1,000	7
Total Plant Operation and Maintenance Expenses	36,621	35,569	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,259	7,715	8
Office Supplies and Expenses (681)	4,083	3,827	9
Outside Services Employed (682)	6,575	1,625	10
Insurance Expense (684)	2,072	1,989	11
Employees Pensions and Benefits (686)	8,855	8,308	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	265	235	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	30,109	23,699	
Total Operation and Maintenance Expenses	66,730	59,268	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		30,620	31,121	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		273	302	2
Net property tax equivalent		30,347	30,819	
Social Security		2,284	2,272	3
PSC Remainder Assessment		155	77	4
Other (specify): NONE			0	5
Total tax expense		32,786	33,168	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203544				3
County tax rate	mills		3.272384				4
Local tax rate	mills		5.780868				5
School tax rate	mills		10.505898				6
Voc. school tax rate	mills		1.119487				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.882181				10
Less: state credit	mills		1.119743				11
Net tax rate	mills		19.762438				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.780868				14
Combined School Tax Rate	mills		11.625385				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.406253				17
Total Tax Rate	mills		20.882181				18
Ratio of Local and School Tax to Total	dec.		0.833546				19
Total tax net of state credit	mills		19.762438				20
Net Local and School Tax Rate	mills		16.472896				21
Utility Plant, Jan. 1	\$	2,013,323	2,013,323				22
Materials & Supplies	\$	3,605	3,605				23
Subtotal	\$	2,016,928	2,016,928				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,016,928	2,016,928				26
Assessment Ratio	dec.		0.921600				27
Assessed Value	\$	1,858,801	1,858,801				28
Net Local & School Rate	mills		16.472896				29
Tax Equiv. Computed for Current Year	\$	30,620	30,620				30
Tax Equivalent per 1994 PSC Report	\$	15,487					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	30,620					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	450		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	33,605		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,929		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	37,984	0	
PUMPING PLANT			
Land and Land Rights (320)	450		12
Structures and Improvements (321)	29,793		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	6,547		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,635		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	85,425	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,645		23
Total Water Treatment Plant	3,645	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			450	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			33,605	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,929	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	37,984	
PUMPING PLANT				
Land and Land Rights (320)			450	12
Structures and Improvements (321)			29,793	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			6,547	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			48,635	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	85,425	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,645	23
Total Water Treatment Plant	0	0	3,645	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,100		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	328,576		26
Transmission and Distribution Mains (343)	248,308		27
Fire Mains (344)	0		28
Services (345)	53,227	1,850	29
Meters (346)	35,949		30
Hydrants (348)	35,205		31
Other Transmission and Distribution Plant (349)	41		32
Total Transmission and Distribution Plant	721,406	1,850	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	45,000		34
Office Furniture and Equipment (372)	3,010	1,702	35
Computer Equipment (372.1)	6,933	633	36
Transportation Equipment (373)	71,733		37
Other General Equipment (379)	10,595	333	38
Other Tangible Property (390)	0		39
Total General Plant	137,271	2,668	
Total utility plant in service directly assignable	985,731	4,518	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	985,731	4,518	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	100		20,000	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			328,576	26
Transmission and Distribution Mains (343)			248,308	27
Fire Mains (344)			0	28
Services (345)			55,077	29
Meters (346)			35,949	30
Hydrants (348)			35,205	31
Other Transmission and Distribution Plant (349)			41	32
Total Transmission and Distribution Plant	100	0	723,156	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			45,000	34
Office Furniture and Equipment (372)	779		3,933	35
Computer Equipment (372.1)			7,566	36
Transportation Equipment (373)			71,733	37
Other General Equipment (379)			10,928	38
Other Tangible Property (390)			0	39
Total General Plant	779	0	139,160	
Total utility plant in service directly assignable	879	0	989,370	
Common Utility Plant Allocated to Water Department				0 40
Total utility plant in service	879	0	989,370	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	760,767		27
Fire Mains (344)	0		28
Services (345)	150,094	1,200	29
Meters (346)	0		30
Hydrants (348)	116,731		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,027,592	1,200	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	1,027,592	1,200	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,027,592	1,200	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			760,767 27
Fire Mains (344)			0 28
Services (345)			151,294 29
Meters (346)			0 30
Hydrants (348)			116,731 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,028,792
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,028,792
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,028,792

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			2,609	2,609	1
February			2,276	2,276	2
March			2,716	2,716	3
April			2,705	2,705	4
May			2,755	2,755	5
June			3,065	3,065	6
July			3,842	3,842	7
August			3,284	3,284	8
September			2,898	2,898	9
October			2,998	2,998	10
November			2,684	2,684	11
December			2,742	2,742	12
Total annual pumpage	0	0	34,574	34,574	
Less: Water sold				30,069	13
Volume pumped but not sold				4,505	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				840	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				840	19
Volume pumped but unaccounted for				3,665	20
Percent of water lost				11%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				244	24
Date of maximum: 7/23/2005					25
Cause of maximum:					26
Flushing mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				56	27
Date of minimum: 3/28/2005					28
Total KWH used for pumping for the year				73,642	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - STANDBY	No. 1	214	8	288,000	Yes	1
WELL #2 - ACTIVE	No. 2	440	16	792,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO. 1	NO. 2		1
Location	WELL #1	WELL #2		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	CROWN	PEERLESS		5
Year Installed	1991	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	550		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.		9
Year Installed	1923	1977		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	20	75		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1998		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	120		10
Total capacity in gallons (actual)	150,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	0.2000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	450	0	0	0	450	1
M	D	3.000	346	0	0	0	346	2
M	D	4.000	1,165	0	0	0	1,165	3
M	D	6.000	17,000	0	0	0	17,000	4
M	D	8.000	22,585	0	0	0	22,585	5
M	D	12.000	8,800	0	0	0	8,800	6
Total Within Municipality			50,346	0	0	0	50,346	
Total Utility			50,346	0	0	0	50,346	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	335	0	0	0	335	17	1
M	1.000	182	2	0	0	184	80	2
M	1.500	4	0	0	0	4		3
M	2.000	1		0	0	1		4
M	6.000	20	0	0	0	20	11	5
M	8.000	6	0	0	0	6	1	6
Total Utility		548	2	0	0	550	109	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	512	0	0	0	512	56	1
1.000	20	0	0	0	20	1	2
1.500	3	0	0	0	3	0	3
2.000	11	0	0	0	11	6	4
3.000	1	0	0	0	1	1	5
4.000	1	0	0	0	1	1	6
Total:	548	0	0	0	548	65	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	404	36	12	3	0	57	512	1
1.000	0	7	7	3	0	3	20	2
1.500	0	2	1	0	0	0	3	3
2.000	0	4	2	2	0	3	11	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	1	0	0	1	6
Total:	404	49	22	10	0	63	548	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	108				108	2
Total Fire Hydrants	108	0	0	0	108	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	108
Number of distribution system valves end of year:	191
Number of distribution valves operated during year:	111

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Outside Services Employed (682) - 2005 increase due to increase in audit costs.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Water service lateral additions financed by utility and customers in accordance with Cz-1.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
